

EXHIBIT B

Mezger Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

	X	
	:	
In re:	:	Chapter 11
	:	
GLOBAL EAGLE ENTERTAINMENT	:	Case No. 20-11835 (JTD)
INC., <i>et al.</i> , ¹	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
	X	

**DECLARATION OF CHRISTIAN M. MEZGER IN
SUPPORT OF PLAN ADMINISTRATOR’S SEVENTH
OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Pursuant to 28 U.S.C. § 1746, I, Christian M. Mezger, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge and belief:

1. I was the Chief Financial Officer of Global Eagle Entertainment Inc. and served in such capacity from May 2019 through March 2021. As a result of this work, I am generally familiar with the Debtors’ day-to-day business operations and affairs, the Books and Records, and the Debtors’ chapter 11 efforts.

2. I submit this declaration (this “**Declaration**”) in support of the *Plan Administrator’s Seventh Omnibus Objection to Claims (Substantive)* (the “**Objection**”).²

3. I have reviewed the Objection and am directly, or by and through other personnel or representatives of the Plan Administrator and the Debtors, reasonably familiar with the

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number are: Global Eagle Entertainment Inc. (7800), Airline Media Productions, Inc. (2314), Emerging Markets Communications, LLC (0735), Entertainment in Motion, Inc. (3908), Global Eagle Entertainment Operations Solutions, Inc. (3375), Global Eagle Services, LLC (7899), Global Eagle Telecom Licensing Subsidiary LLC (2547), IFE Services (USA), Inc. (2120), Inflight Productions USA Inc. (8493), Maritime Telecommunications Network, Inc. (9974), MTN Government Services, Inc. (6069), MTN International, Inc. (8559), MTN License Corp. (0314), N44HQ, LLC (0570), Post Modern Edit, Inc. (6256), Row 44, Inc. (2959), and The Lab Aero, Inc. (9831). The Debtors’ address is 1821 E. Dyer Road, Suite 125, Santa Ana, California 92705.

² All capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Objection.

information contained therein, the Proposed Order, and the schedules attached to the Proposed Order. I am authorized to execute this Declaration on behalf of the Debtors.

4. In preparing this Declaration, I reviewed the Claims Register maintained by Prime Clerk, which contains the record of all parties that filed Proofs of Claim in connection with the Chapter 11 Cases. Additionally, I reviewed each of the Proofs of Claim that is the subject of the Objection.

5. Except as otherwise indicated, all facts set forth in this Declaration are based on my personal knowledge of the Debtors' operations and finances, my review of the Proofs of Claim and Claims Register, information received from the Debtors, or the Debtors' advisors, or upon my experience and knowledge of the Claims reconciliation process in the Chapter 11 Cases. As to matters regarding state and federal law, including bankruptcy law, I have relied on the advice of counsel. If called upon to testify, I would testify competently to the facts set forth herein.

A. No Liability Claims

6. I reviewed each of the No Liability Claims listed on Schedule 1 to the Proposed Order to determine the bases upon which liability was asserted against the Debtors. This process included a review of each of the Proofs of Claim filed and any supporting documentation for each No Liability Claim.

7. The No Liability Claims were reviewed to confirm that each Claim is a Claim for which the Debtors are not liable. The No Liability Claims on Schedule 1 to the Proposed Order constitute Claims that are not reflected in the Books and Records. Based on the foregoing, I believe that the No Liability Claims should be disallowed and expunged in their entirety.

Executed on May 10, 2021

/s/ Christian M. Mezger

Christian M. Mezger
Chief Financial Officer
Global Eagle Entertainment Inc.